

SENATE BILL 1109

By Briggs

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4, Part 6, relative to litigation taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-601, is amended by adding the following as a new, appropriately designated subsection:

( )

(1) In addition to any other tax imposed pursuant to this chapter, there is levied a privilege tax on litigation in all criminal cases in any county having a population of not less than four hundred thirty-two thousand two hundred (432,200) nor more than four hundred thirty-two thousand three hundred (432,300) according to the 2010 federal census or any subsequent federal census, in an amount not to exceed five dollars (\$5.00) and upon the adoption of a resolution by a two-thirds (2/3) majority vote of the county legislative body.

(2) Notwithstanding the apportionment provisions of § 67-4-606, any revenue collected pursuant to this subsection shall be deposited in the county general fund, with the proceeds to be used exclusively for the funding of courts with criminal jurisdiction, including, but not limited to, the purchase of equipment and payment of salaries. All expenditures shall be subject to the appropriation of funds for such purposes by the county legislative body.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.